

ALLBAND COMMUNICATIONS, INC.

Bureau Waiver Impacts on Allband

		Support Year			
Line	Description	2012	2013	2014 Estimated	2014 Updated
\$250 Per Line Per Month Support Cap					
1	Uncapped HCLF Support	\$936,876	\$1,020,883	\$1,124,829	\$1,054,409
2	Uncapped ICLS support	\$392,523	\$419,983	\$409,848	\$409,848
3	Sum of uncapped support (Line1 + Line2)	\$1,329,398	\$1,440,866	\$1,534,677	\$1,464,257
4	Support Per FCC Waiver (January -June2012 Support Annualized) - HCLF and ICLS	\$1,307,902	\$1,307,902	\$1,307,902	\$1,307,902
5	Impact-uncapped to waiver support (Line4 - Line3)	(\$21,497)	(\$132,964)	(\$226,775)	(\$156,355)
6	Impact per Customer per Month*	\$10	\$63	\$105	\$72

Footnote: 2012 lines: 171, Est. 2013 lines: 175 , Est. 2014 lines: 180

Updated 2014 amounts use actual 12/31/2012 USF data

ALLBAND COMMUNICATIONS, INC.

ESTIMATED ANNUAL USF SUPPORT IMPACTS OF FCC ORDER AND FCC WAIVER

		Support Year			
Line	Description	2012	2013	2014	2014 (Updated)
IMPACTS ON HCLF SUPPORT					
1	Uncapped HCLF Support	\$936,876	\$1,020,883	\$1,124,829	\$1,054,409
2	Capped support Per FCC Waiver (2012 Support Levels)	\$936,876	\$936,876	\$936,876	\$936,876
3	Impact of FCC waiver on support (Line 2 - Line 1)	\$0	(\$84,007)	(\$187,953)	(\$117,533)
IMPACTS ON ICLS					
4	Uncapped ICLS support	\$392,523	\$419,983	\$409,848	\$409,848
5	Capped support Per FCC Waiver (Frozen at first six month's of 2012 Support)	\$371,026	\$371,026	\$371,026	\$371,026
6	ICLS Impact of FCC waiver on support (Line 5 - Line 4)	(\$21,497)	(\$48,957)	(\$38,822)	(\$38,822)
IMPACTS ON HCLF SUPPORT AND ICLS					
7	USF Impact of FCC Waiver of \$250 Cap Limiting support to 2012 levels	(\$21,497)	(\$132,964)	(\$226,775)	(\$156,355)

Updated 2014 amounts use actual 12/31/2012 USF data

ALLBAND COMMUNICATIONS COOPERATIVE

UNIVERSAL SERVICE FUND

CALCULATIONS FOR ESTIMATED USF HIGH COST LOOP SUPPORT

DESCRIPTION

Study Area Cost per Loop

National Average Unseparated Revenue Requirement Per Loop

Company Access Lines

0 - 115% of National Average
USF PORTION (0%)

115% - 150% of National Average
USF PORTION (65%)

Over 150% of National Average
USF PORTION (75%)

TOTAL

USF PORTION

Calculated Projected Support
Annual Amount

Reported on Original Analysis Provided to FCC			UPDATED
2012 Support Year DEC 31, 2010 Data	2013 Support Year DEC 31, 2011 Data	Est. 2014 Support Year Est. DEC 31, 2012 Data	2014 Support Year DEC 31, 2012 Data
\$8,283.18	\$8,497.56	\$9,006.77	\$8,900.73
\$517.75	\$563.82	\$563.82	\$567.59
163	174	180	171
595.41	648.39	648.39	652.73
-	-	-	-
181.21	197.34	197.34	198.66
117.79	128.27	128.27	129.13
7,506.56	\$7,651.83	\$8,161.04	\$8,049.35
5,629.92	5,738.87	6,120.78	6,037.01
8,283.18	8,497.56	9,006.77	8,900.73
5,747.70	5,867.14	6,249.05	6,166.14
936,876	1,020,883	1,124,829	1,054,409

Since NACPL amounts for 2014 support is unknown, 2013 Support year NACPL was used for both 2013 and 2014 support estimates.

ALLBAND COMMUNICATIONS COOPERATIVE

UNIVERSAL SERVICE FUND - HIGH COST LOOP SUPPORT
LOOP COST AND EXPENSE ADJUSTMENT ALGORITHMS

(USING COE METHOD 1) DESCRIPTION

		Reported on Original Analysis Provided to FCC			UPDATED
		2012 Support Year DEC 31, 2010 Data	2013 Support Year DEC 31, 2011 Data	Est. 2014 Support Year Est. DEC 31, 2012 Data	2014 Support Year DEC 31, 2012 Data
AL1	C&WF plus C&WF portion of Capital Leases assigned to Cat. 1	5,306,512	5,577,870	5,627,390	5,644,054
AL2	Central Office Equipment plus COE portion of Capital Leases assigned to Category 4.13	188,785	176,473	261,867	261,867
AL3	"A" Factor C&WF. C&WF Cat 1 divided by Total C&WF	0.98697005	0.988227035	0.988555162	0.988572018
AL4	"B" Factor COE. COE Cat 4.13 divided by Total COE.	0.217041456	0.208652862	0.308704292	0.308704291
AL5	"C" Factor C&WF (Gross Allocator) C&WF Category 1 divided by Total Plant in Service	0.790261989	0.803147024	0.804402556	0.806135549
AL6	"D" Factor COE (Gross Allocator) COE Category 4.13 divided by Total Plant in Service	0.028114406	0.02541008	0.037432315	0.037402199
AL7	Material & Supplies assigned to C&WF Cat. 1	228,028.71	163,110.16	199,554.58	129,399.06
AL8	Material & Supplies assign to COE Cat. 4.13	8,112.36	5,160.50	9,286.13	6,003.72
AL9	Accumulated Depreciation plus Net Noncurrent Deferred Operating Income Taxes assign to C&WF Cat. 1	620,564.86	874,894.51	1,131,174.02	1,131,747.64
AL10	Accumulated Depreciation plus Net Noncurrent Deferred Operating Income Taxes assign to COE Cat 4.13	60,603.94	71,608.03	132,436.77	132,030.82
AL11	"E" Factor C&WF (Net Allocator) NET C&WF Cat. 1 divided by NET TPIS	0.815232033	0.833553131	0.843848925	0.84517823
AL12	"F" Factor COE (Net Allocator) NET COE Cat. 4.13 divided by NET TPIS	0.022611136	0.018847273	0.024927833	0.024734151
AL13	C&WF Maintenance Expense Assigned to Cat. 1	0.00	543.52	-5,076.83	1,531.76
AL14	COE Maintenance Expense assigned to Cat. 4.13	2,370.55	2,413.84	9,011.30	9,895.75
AL15	Network Support Expenses plus General Support Expenses assigned to C&WF Cat. 1 and COE Cat. 4.13	46,338.57	63,312.20	73,629.40	19,428.36
AL16	Network Operations Expenses assigned to C&WF Cat. 1 and COE Cat 4.13	57,448.11	110,704.73	173,271.31	166,297.95
AL17	Depreciation and Amortization Expense assigned to C&WF Cat 1	219,017.85	253,539.31	255,790.24	256,547.71
AL18	Depreciation and Amortization Expense assigned to COE Cat 4.13	18,854.40	17,502.20	25,971.11	25,971.11
AL19	Corporate Operations Expense assign to C&WF Cat. 1 and COE Cat. 4.13, limited in accordance with 36.621(a)(4)	309,727.64	310,708.80	421,257.34	370,414.95
AL20	Operating Taxes assigned to C&WF Cat. 1 and COE Cat. 4.13	57,224.36	85,554.35	47,807.55	47,945.63
AL21	Benefits other than Corporate Operations Expense assigned to C&WF Cat. 1 and COE Cat. 4.13	2,042.80	2,837.21	2,882.68	10,804.06
AL22	Rents assigned to C&WF Cat. 1 and COE Cat. 4.13	68,978.52	71,646.48	72,794.62	75,714.56
AL23	Return Component for C&WF Cat. 1	552,822.24	547,434.59	528,274.17	522,191.88
AL24	Return Component for COE Cat. 4.13	15,332.98	12,377.91	15,605.55	15,281.95
AL25	Total Unseparated Costs	1,350,158.01	1,478,575.16	1,621,218.45	1,522,025.68
AL26	Study Area Cost per Loop (SACPL)	\$8,283.18	\$8,497.56	\$9,006.77	\$8,900.73

ALLBAND COMMUNICATIONS COOPERATIVE
UNIVERSAL SERVICE FUND REPORT OF DATA

DESCRIPTION	Reported on Original Analysis Provided to FCC			UPDATED
	2012 Support Year DEC 31, 2010 Data	2013 Support Year DEC 31, 2011 Data	Est. 2014 Support Year Est. DEC 31, 2012 Data	2014 Support Year DEC 31, 2012 Data
II. WORKING LOOPS				
060 Total Loops (Cat 1.1,1.2 & 1.3)	163	174	180	171
070 Cat.1.3 (Excl. Cat 1.3 TWX)	163	174	180	171
080 Reserved	0	0		0
III. INVE.EXP.& TAX. REGULATED ONLY				
1. NET PLANT INVESTMENT				
160 ACCT 2001 Tel. Pl.In Service	6,714,876	6,945,017	6,995,738	7,001,371
170 ACCT 1220 Materials & Supplies	288,548	203,089	248,078	160,518
190 ACCT 3100 Acc. Depreciation	975,723	1,310,343	1,679,111	1,669,905
195 ACCT 3400 Acc. Amor. Tangible	76,261	95,327	95,327	95,327
200 Reserved	0	0	0	0
205 Reserved	0	0	0	0
210 ACCT 4340 Net NonCurrent Deferred Operating Income Taxes	0	0	0	0
220 Net Plant Investment (SUM Lines 160+170-190-210)	5,951,440	5,742,436	5,469,378	5,396,658
2. SELECTED PLANT ACCOUNTS				
230 ACCT 2210 CO Sw. Equipment	433,828	434,347	434,291	434,291
235 ACCT 2220 Operating System Equ.	0	0	0	0
240 ACCT 2230 CO Tran. Equipment	435,982	411,429	413,986	413,986
245 Total CO Equipment (SUM Lines 230- 240)	869,810	845,775	848,277	848,277
250 Circuit Equipment Category 4.13	188,785	176,473	261,867	261,867
255 ACCT 2410 C&W Facilities Total	5,376,568	5,644,320	5,692,540	5,709,300
260 ACCT 3100 (2210) Acc. Depr. CO Switching Equipment	167,143	212,945	259,804	259,804
265 ACCT 3100 (2220) Acc. Depr. Operator System Equipment	0	0	0	0
270 ACCT 3100 (2230) Acc. Depr. CO Transmission Equipment	112,084	130,247	169,205	167,890
275 ACCT 3100 (2210-2230) Acc. Depr. CO Equipment (SUM Lines 260-270)	279,227	343,192	429,009	427,694
280 ACCT 3100 (2410) Acc. Depr. C&W Facilities	628,758	885,317	1,144,270	1,144,831
285 Reserved	0	0	0	0
290 Reserved	0	0	0	0
295 Reserved	0	0	0	0
300 Reserved	0	0	0	0
305 Reserved	0	0	0	0
310 ACCT 4340 (2210) Net NonCurrent Deferred Operating Income Taxes CO Switching Equipment	0	0	0	0
315 ACCT 4340 (2220) Net NonCurrent Deferred Operating Income Taxes Operator System Equipment	0	0	0	0
320 ACCT 4340 (2230) Net NonCurrent Deferred Operating Income Taxes CO Transmission Equipment	0	0	0	0
325 ACCT 4340(2210-2230)Net NonCurr Deferred Operating Income Taxes CO Equipment (SUM Lines 310-320)	0	0	0	0
330 ACCT 4100 (2410) Net NonCurrent Deferred Operating Income Taxes Cable & Wire Facilities	0	0	0	0

ALLBAND COMMUNICATIONS COOPERATIVE
UNIVERSAL SERVICE FUND REPORT OF DATA

DESCRIPTION	Reported on Original Analysis Provided to FCC			UPDATED
	2012 Support Year DEC 31, 2010 Data	2013 Support Year DEC 31, 2011 Data	Est. 2014 Support Year Est. DEC 31, 2012 Data	2014 Support Year DEC 31, 2012 Data
3. EXPENSES - PLANT SPECIFIC EXPENSE				
335 ACCT 6110 Net.Support Exp.Total	0	0	0	0
340 ACCT 6110 Benefits Portion of Network Support Expense	0	0	0	0
345 ACCT 6110 Rents Portion of Network Support Expense	0	0	0	0
350 General Support Expense Total	56,623	76,413	87,463	86,018
355 ACCT 6120 Benefits Portion General Support Expenses	0	0	0	431
360 ACCT 6120 Rents Portion General Support Expenses	0	0	0	62,555
365 ACCT 6210 Central Office Exp. - Switching Total	11,246	9,067	20,993	20,993
370 ACCT 6210 Ben. Por. of CO Exp. - Switching	324	0	0	0
375 ACCT 6210 Rents Por. of CO Exp. - Switching	0	0	0	0
380 ACCT 6220 CO Exp. Operator Syst -Total	0	0	0	0
385 ACCT 6220 Ben. Por. of CO Exp. - Operator Systems	0	0	0	0
390 ACCT 6220 Rents Por. of CO Exp. - Operator Systems	0	0	0	0
395 ACCT 6230 Central Office Exp. -Transmission Equipment Total	11,910	13,528	19,224	19,224
400 ACCT 6230 Ben. Por. of CO Exp. -Transmission Equipment	0	0	0	0
405 ACCT 6230 Rents Por. of CO Exp. -Transmission Equipment	11,910	11,026	11,026	8,161
410 ACCT 6210-6230 C0 Exp. Total (SUM Lines 365+380+395)	23,156	22,595	40,217	40,217
415 Reserved	0	0	0	0
420 Reserved	0	0	0	0
425 Reserved	0	0	0	0
430 ACCT 6410 C&W Facilities Exp. -Total	27,791	26,277	20,592	20,592
435 ACCT 6410 Ben. Por. of C&W Facilities Expense	0	0	0	0
440 ACCT 6410 Rents Por. of C&W Facilities Expense	27,791	25,727	25,727	19,042
445 Total Plant Specific Expense (SUM Lines 335 + 350 + 365 + 380 + 395 + 415 + 430)	107,570	125,285	148,271	146,826
4. PLANT NON SPECIFIC EXPENSE				
450 ACCT 6530 Net. Oper. Exp. Total	72,206	137,033	209,247	209,247
455 ACCT 6530 Benefits Portion Network Operations Expense	2,008	3,421	3,421	12,104
5. CUSTOMER OPERATIONS EXPENSE				
465 Reserved	0	0	0	0
470 Reserved	0	0	0	0
480 Reserved	0	0	0	0
485 Reserved	0	0	0	0
500 Reserved	0	0	0	0
	0	0	0	0
505 Reserved				
6. DEPRECIATION & AMORTIZATION EXP.				
510 ACCT 6560(2210)Dep.& Amort.Exp. -CO Switching Equipment	46,000	45,805	45,805	45,805

ALLBAND COMMUNICATIONS COOPERATIVE
UNIVERSAL SERVICE FUND REPORT OF DATA

DESCRIPTION	Reported on Original Analysis Provided to FCC			UPDATED
	2012 Support Year DEC 31, 2010 Data	2013 Support Year DEC 31, 2011 Data	Est. 2014 Support Year Est. DEC 31, 2012 Data	2014 Support Year DEC 31, 2012 Data
515 ACCT 6560(2220)Dep.& Amort.Exp. -Operator Systems Equipment	0	0	0	0
520 ACCT 6560(2230)Dep.& Amort.Exp. -CO Transmission Equipment	40,870	38,077	38,324	38,324
525 ACCT 6560 (2210-2230) Dep.& Amort. CO Equip. (SUM Lines 510-520)	86,870	83,882	84,129	84,129
530 ACCT 6560(2410)Dep.& Amort. Exp -Cable Wire Facilities	221,909	256,560	258,752	259,513
7. CORPORATE OPERATING EXPENSES				
535 ACCT 6710 Executive & Planning Expense - Total	67,348	13,220	29,297	29,297
540 ACCT 6710 Benefits Portion -Executive & Planning Expense	9,543	3,132	3,132	9,158
550 ACCT 6720 Gen.Admin.Exp. Total	311,118	361,780	471,107	409,824
555 ACCT 6720 Benefits Portion -General Administrative Expense	18,187	31,523	31,523	12,413
565 Total Corporate Operations Exp. (SUM Lines 535+550)	378,466	375,000	500,404	439,121
8. OTHER EXPENSES & REVENUES				
600 Ben. Por. of All Op. Exp. Total	30,226	38,079	38,079	34,379
610 Rents Por. of All Op.Exp. Total	84,287	86,471	86,471	89,758
620 Reserved	0	0	0	0
630 Reserved	0	0	0	0
9. TAXES				
650 ACCT 7200 Operating Taxes	69,924	103,257	56,790	56,839
655 Reserved	0	0	0	0
IV. PART36 COST STUDY DATA REG.ONLY				
700 Cost Study AVERAGE Cable & Wire Facilities ACCT 2410	4,978,857	5,510,444	5,668,430	5,676,810
710 Cost Study AVERAGE Cable & Wire Facilities Cat 1 - Total Exch. Line C&WF Excluding Wide Band Switching Expense	4,913,983	5,445,570	5,603,556	5,611,936
V. AMOR.TANGIBLE ASSETS REG. ONLY				
NOTE: Refer to USF Data Instr.				
800 ACCT 2680 Amortization Tangible Assets	0	0	0	0
805 ACCT 2680(2230)Amor.Tang.Assets -CO Transmission Equipment	0	0	0	0
810 ACCT 2680(2230)Amor.Tang.Assets -CO Transmission Equipment Allocated to Category 4.13	0	0	0	0
815 ACCT 2680(2410)Amor.Tang.Assets Cable & Wire Facilities	0	0	0	0
820 ACCT 2680(2410)Amor.Tang.Assets C&W Fac.Alloc.to Cat.1	0	0	0	0
830 ACCT 6560(2680)Dep.& Amort.Exp. -Amortizable Tangible Assets	0	0	0	0
	34,109,485	36,223,776	37,643,220	37,434,773

Amounts Per NECA Website as of 6/23/2013:

Current NACPL Values

Payment Year	Description	Prior	Current
2013	NACPL	\$563.82	\$567.59
2013	Capex Opex Unaffected NACPL (Jan - Mar 2013)	\$535.11	\$538.85
2013	Capex Opex Unaffected NACPL (Apr - Dec 2013)		\$554.31
2012	NACPL	\$517.80	\$517.73
2012	Capex Opex Unaffected NACPL (Jul - Dec 2012)	\$509.10	\$509.05
2011	NACPL	\$471.87	\$471.87
2010	NACPL	\$423.66	\$423.66

Amounts known and used as of original Analysis	Used for Updated Calculations
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\$563.82

\$567.59

\$517.75

\$517.75 (Adjusted by 2 cents to reconcile with USAC)

ALLBAND COMMUNICATIONS, INC.
ESTIMATED USF ICLS SUPPORT FOR 2013 and 2014

Support Year	Month	Calendar Year Data	Name	SAC	ICLS Disbursed per 508 (Forecasted ICLS) Submissions	FCC Waiver Limit to 2012 Support Levels	Estimated Impact of Regression Limit on USF Support
			2014 Support Impact:		\$409,848	\$371,026	(\$38,822)
2013	12	2013Estimated	ALLBAND COMM COOP	310542	\$35,496	\$30,919	(\$4,577)
2013	11	2013Estimated	ALLBAND COMM COOP	310542	\$35,496	\$30,919	(\$4,577)
2013	10	2013Estimated	ALLBAND COMM COOP	310542	\$35,496	\$30,919	(\$4,577)
2013	9	2013Estimated	ALLBAND COMM COOP	310542	\$35,496	\$30,919	(\$4,577)
2013	8	2013Estimated	ALLBAND COMM COOP	310542	\$35,496	\$30,919	(\$4,577)
2013	7	2013Estimated	ALLBAND COMM COOP	310542	\$35,496	\$30,919	(\$4,577)
2013	6	2013Estimated	ALLBAND COMM COOP	310542	\$34,502	\$30,919	(\$3,583)
2013	5	2012Estimated	ALLBAND COMM COOP	310542	\$34,502	\$30,919	(\$3,583)
2013	4	2012Estimated	ALLBAND COMM COOP	310542	\$34,502	\$30,919	(\$3,583)
2013	3	2012Estimated	ALLBAND COMM COOP	310542	\$34,502	\$30,919	(\$3,583)
2013	2	2012Estimated	ALLBAND COMM COOP	310542	\$34,502	\$30,919	(\$3,583)
2013	1	2012Estimated	ALLBAND COMM COOP	310542	\$34,502	\$30,919	(\$3,583)
			2013 Support Impact:		\$419,983	\$371,026	(\$48,957)
2012	12	2012Estimated	ALLBAND COMM COOP	310542	\$34,502	\$30,919	(\$3,583)
2012	11	2012Estimated	ALLBAND COMM COOP	310542	\$34,502	\$30,919	(\$3,583)
2012	10	2012Estimated	ALLBAND COMM COOP	310542	\$34,502	\$30,919	(\$3,583)
2012	9	2012Estimated	ALLBAND COMM COOP	310542	\$34,502	\$30,919	(\$3,583)
2012	8	2012Estimated	ALLBAND COMM COOP	310542	\$34,502	\$30,919	(\$3,583)
2012	7	2012Estimated	ALLBAND COMM COOP	310542	\$34,502	\$30,919	(\$3,583)
2012	6	2011Estimated	ALLBAND COMM COOP	310542	\$30,919	\$30,919	\$0
2012	5	2011Estimated	ALLBAND COMM COOP	310542	\$30,919	\$30,919	\$0
2012	4	2011Estimated	ALLBAND COMM COOP	310542	\$30,919	\$30,919	\$0
2012	3	2011Estimated	ALLBAND COMM COOP	310542	\$30,919	\$30,919	\$0
2012	2	2011Estimated	ALLBAND COMM COOP	310542	\$30,919	\$30,919	\$0
2012	1	2011Estimated	ALLBAND COMM COOP	310542	\$30,919	\$30,919	\$0
			2012 Support Impact:		\$392,523	\$371,026	(\$21,497)
2011	12	2011Estimated	ALLBAND COMM COOP	310542	\$30,919	\$30,919	\$0
2011	11	2011Estimated	ALLBAND COMM COOP	310542	\$30,919	\$30,919	\$0
2011	10	2011Estimated	ALLBAND COMM COOP	310542	\$30,919	\$30,919	\$0
2011	9	2011Estimated	ALLBAND COMM COOP	310542	\$30,919	\$30,919	\$0
2011	8	2011Estimated	ALLBAND COMM COOP	310542	\$30,919	\$30,919	\$0
2011	7	2011Estimated	ALLBAND COMM COOP	310542	\$30,919	\$30,919	\$0

ALLBAND COMMUNICATIONS COOPERATIVE
 COST STUDY FOR THE YEAR ENDED EST. DEC 31, 2014 (AVERAGE)
 INTERSTATE PART 36&69 Prepared 2-14-2013

Account/Category	(a) Total Amount	(b)	(c)		(d)	(e)	(f)	(g)	(h)
			INTERSTATE			Intrastate w/ Local		Total Allocated LDI	CL - EU
			MTS		PL/WATS				
1. Rate Base	4,927,621		1,286,954		93,356	3,547,311		1,380,310	1,155,098
2. Rate of Return	9.2703%		11.2500%		11.2500%	8.5000%		11.2500%	11.2500%
3. Return on Rate Base	456,806		144,782		10,503	301,521		155,285	129,949
4. Interest During Construction	0		0		0	0		0	0
5. ITC and Excess Deferred Tax Amortization	0		0		0	0		0	0
6. Other Adjustments	0		0		0	0		0	0
7. Net Return	456,806		144,782		10,503	301,521		155,285	129,949
14. State Income Tax	0		0		0	0		0	0
15. Federal Income Tax	0		0		0	0		0	0
16. Operating Expenses	1,378,187		434,835		52,543	890,809		487,378	292,067
17. Uncollectibles	0		0		0	0		0	0
18. Revenue Requirement (Pre-MAG)	1,834,993		579,617		63,046	1,192,330		642,663	422,016
Less Estimated EUCL Revenues:									(\$12,168)
Estimated 2014 ICLS Revenues:									\$409,848

ALLBAND COMMUNICATIONS COOPERATIVE
COST STUDY FOR THE YEAR ENDED EST. DEC 31, 2014 (AVERAGE)
INTERSTATE PART 36&69 Prepared 2-14-2013

Account/Category	(a) Total Amount	(b) Page Reference	(c)		(d)	(e)	(f) Page Reference	(g)	(h)
			INTERSTATE			Intrastate w/ Local		Total Allocated LDI	CL - EU
			MTS		PL/WATS				
Account 2001 - Plant in Service:									
1. Account 2410 - Cable and Wire Facilities	5,692,540		1,419,849		25,950	4,246,741		1,445,799	1,406,916
2. Account 2310 - Information Orig/Term Equip	0		0		0	0		0	0
3. Account 2210 - Switching Equipment	434,291		369,147		0	65,144		369,147	0
4. Account 2220 - Operator Systems	0		0		0	0		0	0
5. Account 2230 - Transmission Systems	413,986		67,257		145,430	201,299		212,687	65,467
6. Account 2110 - Land and Support Assets	359,595		102,051		9,422	248,122		111,473	80,947
7. Account 2680 - Tangible Assets	0		0		0	0		0	0
8. Account 2690 - Intangible Assets	95,327		27,053		2,498	65,776		29,551	21,459
9. Total Account 2001 - Plant in Service	6,995,738		1,985,358		183,299	4,827,081		2,168,657	1,574,789
11. Equal Access Investment	0		0		0	0		0	0
12. Account 2002 - Property Held for Future Use	0		0		0	0		0	0
13. Account 2003 - Plt. Und. Const., Short Term	0		0		0	0		0	0
14. Account 2004 - Plt. Und. Const., Long Term	0		0		0	0		0	0
15. Account 2005 - Plant Acquisition Adjustment	0		0		0	0		0	0
16. Account 1220 - Materials and Supplies	248,078		61,876		1,131	185,071		63,007	45,753
17. Rural Telephone Bank Stock	0		0		0	0		0	0
18. Cash Working Capital	46,916		14,848		1,774	30,295		16,621	12,070
19. Gross Rate Base	7,290,732		2,062,082		186,204	5,042,447		2,248,285	1,632,612
20. Account 3100 - Accumulated Depreciation	2,267,784		748,075		90,350	1,429,360		838,425	456,055
21. Account 3200 - Deprec. on Prop. Held for Fut. Use	0		0		0	0		0	0
22. Account 3400 - Accumulated Amort. on Tang. Assets	0		0		0	0		0	0
23. Account 3500 - Accumulated Amort. on Intangibles	95,327		27,053		2,498	65,776		29,551	21,459
24. Account 3600 - Other Accumulated Amortization	0		0		0	0		0	0
25. Account 4040 - Customer Deposits	0		0		0	0		0	0
25. Account 4100 - Current Deferred Income Taxes	0		0		0	0		0	0
26. Account 4310 - OPEB	0		0		0	0		0	0
27. Account 4340 - Non-current Deferred Income Tax	0		0		0	0		0	0
28. Equal Access Reserves	0		0		0	0		0	0
29. Total Reserves	2,363,111		775,128		92,847	1,495,136		867,975	477,513
30. Net Rate Base	4,927,621		1,286,954		93,356	3,547,311		1,380,310	1,155,098

Note 1 : Separated based upon total expense less non-cash items. Allocated based upon "Other Investment" (Part 69.309)

Note 2 : Allocated based upon relative Telephone Plant in Service

ALLBAND COMMUNICATIONS COOPERATIVE
COST STUDY FOR THE YEAR ENDED EST. DEC 31, 2014 (AVERAGE)
INTERSTATE PART 36&69 Prepared 2-14-2013

Account/Category	(a) Total Amount	(b) Separation Factor	(c)		(d)	(e) Intrastate w/ Local	(f) Access Factor	(g) Total Allocated LDI	(h) CL - EU
			INTERSTATE						
			MTS	PL/WATS					
<u>Plant Specific Operations Expense:</u>									
1. Account 6110 - Network Support Expense	0		0	0	0			0	0
2. Account 6120 - General Support Expense	90,997		25,824	2,384	62,788			28,209	20,484
3. Account 6210 - Switching Expense	21,841		11,236	3,744	6,860			14,981	0
4. Account 6220 - Operator Systems Expense	0		0	0	0			0	0
5. Account 6230 - Transmission Expense	20,001		10,289	3,429	6,282			13,718	4,223
6. Account 6310 - Info Orig/Term Expense	0		0	0	0			0	0
7. Account 6410 - Cable and Wire Facilities Exp.	21,424		5,344	98	15,982			5,441	5,295
8. Total Plant Specific Operations Expense	154,262		52,694	9,655	91,913			62,349	30,001
<u>Plant Non-Specific Expense:</u>									
9. Account 6510 - Oth. Prop., Plt. and Eq. Exp.	0		0	0	0			0	0
10. Account 6530 - Network Operations Expense	217,701		61,782	5,704	150,214			67,487	49,006
11. Account 6540 - Access Expense	0		0	0	0			0	0
12. Account 6560 - Deprec. of Plant in Service	392,449		122,874	15,280	254,295			138,154	81,777
13. Account 6560 - Amort. of Plant in Service	0		0	0	0			0	0
14. Account 6560 - Amortization of Acq. Adj	0		0	0	0			0	0
15. Equal Access Expense	0		0	0	0			0	0
18. Total Plant Non-Specific Operations Expense	610,150		184,656	20,984	404,509			205,640	130,783
<u>Customer Operations Expense:</u>									
19. Account 6610 - Marketing Expense	1,050		364	0	687			364	264
20. Account 6620 - Services Expense	35,316		7,789	0	27,527			7,789	2,912
21. Total Customer Operations Expense	36,366		8,153	0	28,213			8,153	3,176
<u>Corporate Operations Expense:</u>									
22. Account 6710 - Exec. and Planning Expense	30,480		9,298	1,246	19,936			10,545	6,280
23. Account 6720 - General and Admin. Expense	490,140		163,918	19,169	307,053			183,087	109,043
24. Total Corporate Operations Expense	520,620		173,216	20,416	326,989			193,631	115,323
<u>Other Operating Taxes</u>									
27. Account 7200 - Other Operating Taxes	56,790		16,117	1,488	39,185			17,605	12,784
<u>Other Expenses</u>									
28. Account - 7370 Special Charges (Allowed Portion Only)	0		0	0	0			0	0
29. Account - 7540 Interest on Customer Deposits	0		0	0	0			0	0
30. Total Other Expenses	0		0	0	0			0	0
31. Total Operating Expense excluding Income Taxes	1,378,187		434,835	52,543	890,809			487,378	292,067